



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Lassen
Susanville, California

Date: March 19, 2003
Filing Ref: LAS04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|----------------------|
| 1. Employee Fringe Benefits | 5. Print Shop |
| 2. Insurance | 6. Fleet Maintenance |
| 3. County Counsel | 7. Telephone |
| 4. Data Processing | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

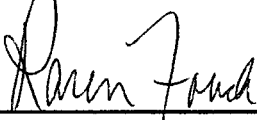
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the

cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF LASSEN**BY**KAREN FOUCH**Name**AUDITOR**Title**3-26-03**Date****STEVE WESTLY****CALIFORNIA STATE CONTROLLER****BY**for
WALTER BARNES**Chief Deputy Controller, Finance**4-4-03**Date****Negotiated by Thomas Cotton****Telephone (916) 322-8399**

cc: State and Federal Agencies

Attachment

COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-0371- PD Contr.	-0372- PD Dept	-0421- CCC_Reimb	-0432- D.A._F.S.	-0431- D.A._Crim	-0433- D.A._V.W.	-0435- Spousal A	-0436- S.R.V.P.	-0441- Courts	-0442- T.C.F.
Bldg use allow.		\$1,082			\$506				\$16,609	
Equip use allow.										
-0101- Non_dptl	129	317	358	653	238	62	27	52	116	74
-0281- Benefits										5,064
-0291- Insurance		98	37	129	63	14	7	11		58
-0031- Admin Svc	179	1,117	533	6,175	879	94	41	75	203	481
-0041- Personnel		1,124	854	6,906	894	450	140	168		47
-0042- Risk Mgmt		662	503	2,119	527	265	83	99		
-0061- Auditor	1,344	2,754	3,032	8,252	4,108	1,104	325	682	9,641	1,660
-0071- Treasurer	361	385	364	768	437	149		122	263	
-0141- Counsel		874		2,992						
-0221- Bldg/Grds		6,423			14,198				118,745	
-0311/12 - D.P.		162	123	519	450	65	20	24		
-0321- Print Shp		266		220	613					
-0322- Info Svcs		1,652		3,306	3,581	275		275		
-0352- Fleet				33	(618)					
-1071- Telephone				706	567					
Total Allocated	\$2,013	\$16,916	\$5,804	\$32,778	\$26,443	\$2,478	\$643	\$1,508	\$145,577	\$7,384
Roll Forward	(452)	5,265	3,920	21,526	15,875	1,392	585	775	54,161	(4,786)
Proposed costs	\$1,561	\$22,181	\$9,724	\$54,304	\$42,318	\$3,870	\$1,228	\$2,283	\$199,738	\$2,598
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COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-5252- TCF State	-0451- Grnd Jury	-0521- Crt Blf	-0522- Sheriff	-0527- Animal C.	-0529- COPS-Fed	-1311- COPSState	-0523- Dispatch	-0524- CCF	-0525- Jail
Bldg use allow.		\$332		\$8,398	\$329					
Equip use allow.										
-0101- Non_dpt1		8		1,573	34		304	185	1,427	1,421
-0281- Benefits										
-0291- Insurance				1,821	575			45	3,800	3,799
-0031- Admin Svc		295	6	3,519	73		424	278	2,491	3,260
-0041- Personnel			438	5,923	258			1,349	6,743	6,612
-0042- Risk Mgmt			258	3,351	152			795	3,973	3,841
-0061- Auditor		1,329	559	17,034	989	13		1,803	11,900	11,103
-0071- Treasurer		358		972	139			30	909	846
-0141- Counsel		158		787						
-0221- Bldg/Grds		9,317		33,400						
-0311/12 - D.P.			63	1,953	37			194	973	941
-0321- Print Shp		1,389		4,352				139		
-0322- Info Svcs			275	2,755	275			551	1,652	1,928
-0352- Fleet				10,706	(71)				108	3,034
-1071- Telephone				75					782	782
Total Allocated		\$13,186	\$1,599	\$96,619	\$2,790	\$13	\$728	\$5,369	\$34,758	\$37,567
Roll Forward	(1,727)	6,118	1,387	19,330	(2,928)	27		2,439	(117,646)	(148,684)
Proposed costs	\$(1,727)	\$19,304	\$2,986	\$115,949	\$(138)	\$40	\$728	\$7,808	\$(82,888)	\$(111,117)
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Central Svc Departments	-0530- Rabies C.	-0561- Probation	-5610- Prb/Truan	-5611- Prb/PACE	-0562- Juv. Hall	-0563- Narcotics	-0564- Juv. Det.	-0565- Juv. Acct	-0566- JR Grant	-0567- SS Grant
Bldg use allow.	\$227	\$7,714			\$13,122					
Equip use allow.										
-0101- Non_dptl	42	540	42	63	746	23	164	6		
-0281- Benefits										
-0291- Insurance	250	1,396			506					16
-0031- Admin Svc	62	2,392	228	254	1,154	33	229	196		
-0041- Personnel	247	3,223	224		5,494	134				
-0042- Risk Mgmt	146	1,787	132		2,847	79				
-0061- Auditor	542	9,624	724	328	8,714	242	523	112		335
-0071- Treasurer	57	581	35	15	605		140	16		93
-0141- Counsel										
-0221- Bldg/Grds	1,345	24,715			27,597					
-0311/12 - D.P.	36	798	32		698	19				
-0321- Print Shp	208	185								
-0322- Info Svcs		4,958	551		2,480	275				
-0352- Fleet		(6,900)			(156)		96			
-1071- Telephone		631								
Total Allocated	\$3,162	\$51,644	\$1,968	\$660	\$63,807	\$805	\$1,152	\$330		\$444
Roll Forward	1,069	7,426			26,908	547	7,465			(96)
Proposed costs	\$4,231	\$59,070	\$1,968	\$660	\$90,715	\$1,352	\$8,617	\$330		\$348
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Central Svc Departments	-0568- TANF	-0569- Drug Crt	-0570- Phys JV	-0571- Hosptl-JV	-0601- Ag Comm.	-0682- Bldg Insp	-0651- Guardian	-0661- Emerg Svc	-0684- LAFCO	-0685- Ssnvl Rch
Bldg use allow.						\$444				
Equip use allow.										
-0101- Non_dptl		6	43	5	135	242	109	57		37
-0281- Benefits					1,579	723				
-0291- Insurance					766	3,653	21	849		
-0031- Admin Svc		8	59	6	499	797	204	1,468	318	56
-0041- Personnel					760	1,393	1,052	319	247	247
-0042- Risk Mgmt					225	821	397	132	146	146
-0061- Auditor	60	25	10		1,378	2,845	1,842	533	453	424
-0071- Treasurer	17				128	169	156	61	15	8
-0141- Counsel					134		15,864			
-0221- Bldg/Grds					17,093	2,423				
-0311/12 - D.P.					55	201	97	32	36	36
-0321- Print Shp					428	1,366	266			
-0322- Info Svcs					826	1,928	826	275		275
-0352- Fleet					4,434	1,936	219	591		
-1071- Telephone					139	139	139			
Total Allocated	\$77	\$39	\$112	\$11	\$28,579	\$19,080	\$21,192	\$4,317	\$1,215	\$1,229
Roll Forward	(235)				20,440	18,975	11,497	6,755	1,003	
Proposed costs	\$(158)	\$39	\$112	\$11	\$49,019	\$38,055	\$32,689	\$11,072	\$2,218	\$1,229
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COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-0686- Locla Agn	-0681- Comm Devl	-0683- Surface M	-0602- Pred. A.C	-0555- Child Sys	-0721- HHS_Admin	-0731- Health	-0733- Tobacco E	-0735- Perinatal	-0736- R. White
Bldg use allow.		\$4,341					\$4,140			
Equip use allow.										
-0101- Non_dptl	32	756	37	33	506	307	907	115		
-0281- Benefits										
-0291- Insurance		5,200	22		123	45	204	9		
-0031- Admin Svc	45	5,619	52	47	810	4,295	2,756	164		
-0041- Personnel		1,573			2,810	1,239	2,365	224		
-0042- Risk Mgmt		927			1,656	563	1,338	132		
-0061- Auditor		14,202	247	16	5,826	7,368	8,663	602		
-0071- Treasurer		2,189	5	5	428	603	1,258	38		
-0141- Counsel		14,844	236		473	9,222	158			
-0221- Bldg/Grds		25,764					859			
-0311/12 - D.P.		881			405	4,813	327	32		
-0321- Print Shp		1,817			266	93	185			
-0322- Info Svcs		2,480	275		3,857	2,755	2,204	275		
-0352- Fleet		913			421		409	19		
-1071- Telephone		631				567	1,273			
Total Allocated	\$77	\$82,137	\$874	\$101	\$17,581	\$31,870	\$27,046	\$1,610		
Roll Forward		42,503	76	86	8,162	(36,159)	(8,691)	577		(9)
Proposed costs	\$77	\$124,640	\$950	\$187	\$25,743	\$ (4,289)	\$18,355	\$2,187		\$ (9)

Central Svc Departments	-0526- Jail Phys	-0751- Mental H.	-0761- Perinatal	-0771- Alcohol	-0781- Drug	-0782- Prop 36DP	-0791- R.T.Model	-0792- Pace Prog	-0528- Jail Hosp	-0801- CCS
Bldg use allow.		\$1,691		\$110	\$110					
Equip use allow.										
-0101- Non_dptl	129	1,740	305	202	202	161		231	212	
-0281- Benefits										
-0291- Insurance		429	66	99	40			77		
-0031- Admin Svc	179	17,293	558	1,492	1,493	613		547	295	
-0041- Personnel		11,257	1,888	1,401	1,401	877		1,124		
-0042- Risk Mgmt		4,238	1,113	686	686	517		662		
-0061- Auditor	380	18,621	4,728	5,895	5,771	2,650		2,678	964	67
-0071- Treasurer	101	2,212	590	864	842	350		293	265	7
-0141- Counsel		9,607		197	197					
-0221- Bldg/Grds				12,392	12,392					
-0311/12 - D.P.		1,038	272	168	168	126		162		
-0321- Print Shp		2,836		174	174	231		266		
-0322- Info Svcs		6,612	1,652	1,377	1,377	1,102		1,377		
-0352- Fleet		6,954		3,697	2,295					
-1071- Telephone		706		321	321					
Total Allocated	\$789	\$85,234	\$11,172	\$29,075	\$27,469	\$6,627		\$7,417	\$1,736	\$74
Roll Forward	348	69,504	9,099	19,261	19,426				802	(1,551)
Proposed costs	\$1,137	\$154,738	\$20,271	\$48,336	\$46,895	\$6,627		\$7,417	\$2,538	\$(1,477)
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02/27/2003

COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

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Schedule A.008

ACTUAL 01/ 2002

(continued)

Central Svc	-0851-	-1211-	-0854-	-0881-	-0921-	-0941-	-0942-	-1021-	-1081-	-0520-
Departments	W_Admin	W_Assist.	Gain	Gen Rel.	Vet Svcs	E.D._Hsng	CD Proj.	Coop Ext	M.H._Cons	Boat Patr
Bldg use allow.	\$2,295				\$311	\$463		\$1,955		
Equip use allow.										
-0101- Non_dptl	3,214			18	44	159	27	40		74
-0281- Benefits										
-0291- Insurance	2,182				55	44		15,555		913
-0031- Admin Svc	8,742			24	211	742	37	59		113
-0041- Personnel	24,720				224	1,034		224		663
-0042- Risk Mgmt	9,469				132	609		132		390
-0061- Auditor	34,798	6,028		2,984	637	2,661	89	896		1,500
-0071- Treasurer	5,964	12		726	53	262	12	151		64
-0141- Counsel	62,490									
-0221- Bldg/Grds	208				3,262	2,749		20,124		
-0311/12 - D.P.	3,230				32	149		32		96
-0321- Print Shp	2,593					301				
-0322- Info Svcs	21,488				275	1,102		1,102		275
-0352- Fleet	10,452				(43)	10		881		698
-1071- Telephone	3,670				75	214		214		
Total Allocated	\$195,515	\$6,040		\$3,752	\$5,268	\$10,499	\$165	\$41,365		\$4,786
Roll Forward	101,205	1,552	447	88	(3,301)	6,607	(24,200)	12,949		5,081
Proposed costs	\$296,720	\$7,592	\$447	\$3,840	\$1,967	\$17,106	\$ (24,035)	\$54,314		\$9,867

COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-1221- Road	-1222- Road-BldC	-1225- LTF	-1231- Cemetery	-1241- Aviation	-0603- Air Poll.	-1171- Taylor Gr	-1181- F & G	-1191- Capital	-1401- Contracts
Bldg use allow.										
Equip use allow.										
-0101- Non_dptl	2,730	2,412		82	18	48		6		
-0281- Benefits										
-0291- Insurance	3,318			24	701					
-0031- Admin Svc	10,846	3,362		142	24	402		8	3,228	
-0041- Personnel	9,792			505	34	293				
-0042- Risk Mgmt	5,270			298	19	172				
-0061- Auditor	19,271	268		2,140	759	1,593	29	328	1,000	
-0071- Treasurer	1,871	23		162	49	108		45	179	
-0141- Counsel	79									
-0221- Bldg/Grds	111,583									
-0311/12 - D.P.	1,847			73	5	42				
-0321- Print Shp	789									
-0322- Info Svcs	1,928			275		551				
-0352- Fleet				655						
-1071- Telephone	1,273									
Total Allocated	\$170,597	\$6,065		\$4,356	\$1,609	\$3,209	\$29	\$387	\$4,407	
Roll Forward	69,885		(473)	225	(956)	2,400	1	189	1,123	(978)
Proposed costs	\$240,482	\$6,065	\$(473)	\$4,581	\$653	\$5,609	\$30	\$576	\$5,530	\$(978)
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COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-1751- Fair	-9997- Schools	-9998- Districts	-1501- Cap Prjts	-1511- CP C.O.P.	-1091- HH Ct Sh	-1101- Pro Cont.	-1111- Gen Share	-1251- Title IVD	-1261- CJF Const
Bldg use allow.										
Equip use allow.										
-0101- Non_dptl	358			16						25
-0281- Benefits										
-0291- Insurance										
-0031- Admin Svc	2,028			43	21					56
-0041- Personnel	674									
-0042- Risk Mgmt	397									
-0061- Auditor	7,906	52,589	30,533	354	70	130		266	65	126
-0071- Treasurer	643	15,887	11,364	39	3			5		8
-0141- Counsel	1,102		945							
-0221- Bldg/Grds										
-0311/12 - D.P.	97									
-0321- Print Shp										
-0322- Info Svcs	826									
-0352- Fleet	499									
-1071- Telephone										
Total Allocated	\$14,530	\$68,476	\$42,842	\$452	\$94	\$130		\$271	\$65	\$215
Roll Forward	1,593	26,546	14,060		70	40		93	(587)	(510)
Proposed costs	\$16,123	\$95,022	\$56,902	\$452	\$164	\$170		\$364	\$(522)	\$(295)

COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-1271- Crths Con	-1281- LTF Local	-3093- LTF-Adm P	-1311- COPState	-1312- Rurl Crim	-1701- Debt Svc	-3038- Asses Hon	-5381- Honey Lke	-3060- Rural Bus	-3091- Local Trn
3ldg use allow.										\$1,328
Equip use allow.										
-0101- Non_dptl			104		99		4	29	199	207
-0281- Benefits										
-0291- Insurance			285							
-0031- Admin Svc		25	583	312	225		6	41	277	309
-0041- Personnel		241			1,573					
-0042- Risk Mgmt		142			927					
-0061- Auditor		658	368	702	1,999	16	447	558	497	322
-0071- Treasurer		3	57	29	23	5	12	130	5	49
-0141- Counsel								552		945
-0221- Bldg/Grds										
-0311/12 - D.P.		35			227					
-0321- Print Shp										
-0322- Info Svcs		288								
-0352- Fleet										
-1071- Telephone										
Total Allocated		\$1,392	\$1,397	\$1,043	\$5,073	\$21	\$469	\$1,310	\$978	\$3,160
Roll Forward		(130)		895		(114)				
Proposed costs		\$1,262	\$1,397	\$1,938	\$5,073	\$(93)	\$469	\$1,310	\$978	\$3,160
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COUNTY OF LASSEN, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	-3092- LTF-City	-6786- PTA Audit	-6787- PTA-TaxCo	-6788- Pro. Tax	-6789- Asr AB818	-9999- All Other	Subtotal	Direct Billed	Unallocated	Total
Bldg use allow.	\$1,328					\$14,952	\$87,048			\$87,048
Equip use allow.										
-0101- Non_dptl	205	12	8	5	49		67,911		267,535	335,446
-0281- Benefits					1,810	6,692	29,613			29,613
-0291- Insurance							61,778	233,288		295,066
-0031- Admin Svc	620	17	137	172	73	887	173,107		102,598	275,705
-0041- Personnel					343		125,477			125,477
-0042- Risk Mgmt					202		59,788			59,788
-0061- Auditor	327	6	49	111	524	19,274	420,612		58,758	479,370
-0071- Treasurer	49		10	(2)		52	59,405		161,251	220,656
-0141- Counsel	942					5,623	191,254	67,841		259,095
-0221- Bldg/Grds						68,828	572,887			572,887
-0311/12 - D.P.					52		58,043	713		58,756
-0321- Print Shp							26,530	2,756		29,286
-0322- Info Svcs							92,565			92,565
-0352- Fleet							41,630	431,657		473,287
-1071- Telephone							14,499	1,480		15,979
Total Allocated	\$3,471	\$35	\$204	\$286	\$3,053	\$116,308	\$2,082,147	\$737,735	\$590,142	\$3,410,024
Roll Forward		(17)				(10,979)	397,027			397,027
Proposed costs	\$3,471	\$18	\$204	\$286	\$3,053	\$105,329	\$2,479,174	\$737,735	\$590,142	\$3,807,051

